JEFFREY M. NELSON Chief Legal Officer

Office of Regulatory Staff 1401 Main Street Suite 900 Columbia, SC 29201 (803) 737-0800 ORS.SC.GOV

July 8, 2020

VIA ELECTRONIC FILING

David Butler, Esquire Senior Counsel Public Service Commission of South Carolina 101 Executive Center Drive, Suite 100 Columbia, South Carolina 29210

RE: Office of Regulatory Staff's Petition for an Order Requiring Utilities to Report the Impact of the Tax Cuts and Jobs Act.

Docket No. 2017-381-A

Dear Mr. Butler:

ORS provides this letter in response to the Standing Hearing Officer Directive (Order No. 2020-62-H) issued on July 1, 2020. It is ORS's position that the Commission has sufficiently addressed in Order No. 2018-308 the issues raised in the ORS Petition filed on December 28, 2017, and the subsequent ORS Motion filed on April 6, 2018. Specifically, Order No. 2018-308 provided that "the utilities should track and defer the effects resulting from the 2017 Tax Cuts and Jobs Act ("TCJA") in a regulatory liability account." That Order further provided that "(f)or the electric utilities, this issue will be addressed in the next rate case or other proceeding" and "(f)or water/wastewater utilities with operating revenues that are equal to or greater than \$250,000, the issue will be addressed in the next rate case or other proceeding."

To date, the impacts of the TCJA and the benefits to utility customers have been resolved by the Commission for most electric, water and wastewater utilities for which a rate case or other proceeding before the Commission has occurred. The Commission's practice to review the impacts of the TCJA in a rate case or other proceeding for the remaining electric, water and wastewater utilities is satisfactory to ORS.

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ORS therefore believes that no outstanding items remain in this docket and recommends the Commission administratively close Docket No. 2017-381-A.

Very TrulyYours,

s/ Jeffrey M. Nelson

Jeffrey M. Nelson

cc: All Parties of Record (via e-mail) Jocelyn Boyd, Esquire (via e-mail)